

***Iowa Individual Income Tax Payment Voucher***  
***INSTRUCTIONS***

If you owe additional tax, enclose this voucher and payment with your tax return. If you have filed an electronic return or are otherwise mailing the payment voucher and remittance separately from your return, send them to:

Individual Tax Return Processing - Voucher  
Iowa Department of Revenue and Finance  
PO Box 10306  
Des Moines, Iowa 50306-0306

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not mailed by the due date and at least 90% of the correct tax is not paid by the due date.

**Penalty for Failure to Timely Pay the Tax Due:** When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Interest:** Taxes payable during calendar year 2001 are subject to interest at a rate of 0.9% per month, which accrues on unpaid tax from the due date of the deposit or return. Any fraction of a month is considered a whole month for purposes of computing interest. The interest rate varies on an annual basis.

**Note:** Estimated payments are applied only to the taxpayer identified on the first line of the form. If the spouse needs to make an estimated payment, send a second payment voucher.

PRINT your name (last, first, middle initial)	Social Security Number
Spouse's name (last, first, middle initial)	Spouse's Social Security Number
Address (number and street, including apartment or rural route)	Amount of payment \$
City, state, and zip code	Daytime Telephone Number ( ) -